

# Oregon Withholding Tax Tables

Effective January 1, 2026

## **To: Oregon employers**

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The *Oregon Withholding Tax Tables* include:

- Things you need to know.
- The standard tax tables for all payroll periods.
- Frequently asked questions.

For more information, call:

**503-945-8100**

**or**

**503-945-8091**



**955 Center Street NE  
Salem OR 97301-2555**

# Things you need to know

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Due to changes in federal tax laws, using federal Form W-4 allowances for Oregon withholding calculations may not result in the correct amount of withholding for Oregon tax purposes. We have created Form OR-W-4, *Oregon Employees Withholding Statement and Exemption Certificate*, for determining Oregon allowance claims. Employees with an existing “Oregon-only” federal Form W-4 don’t need to change their allowances for Oregon unless they revise their federal Form W-4 after January 1, 2019.

**Important: These tables can only be used if the employee claims the same number of allowances for federal and state purposes.** If the employee’s Oregon allowances are different from federal, refer to the instructions in *Oregon Withholding Tax Formulas*, 150-206-436.

The updated *Oregon Withholding Tax Tables* reflect the increased federal tax subtraction to \$8,500 and changes to other indexed items. Employees may notice a small change in the amount of Oregon tax withheld. If your employee wishes to adjust for too much or too little tax withheld, refer them to our online withholding calculator and the Oregon Form OR-W-4 available at [www.oregon.gov/dor](http://www.oregon.gov/dor).

## Oregon Employer Update for Oregon-only W-4

In December 2017, Congress passed the Tax Cuts and Jobs Act (TCJA), resulting in many changes to federal personal income taxes. In response, the IRS updated the federal Form W-4 worksheets in early 2018. This changed the number of federal allowances employees should claim, creating a disconnect between federal and state withholding that could leave employees owing money when they file their 2018 Oregon personal income tax return.

Encourage your employees—particularly those who have submitted a 2018 or later federal Form W-4 and don’t have a separate form for their Oregon withholding—to make sure their amount of withholding covers their estimated 2020 Oregon personal income tax liability.

To help with these withholding changes, we have new tools available to your employees:

- An online withholding calculator to make determining the appropriate amount of Oregon withholding easier.
- Form OR-W-4 is an Oregon-specific form. Form OR-W-4 allows more flexibility in adapting to future federal tax law changes without inconveniencing Oregon employees and employers. The Oregon Form OR-W-4 will be more accurate for Oregon withholding.

You may see an increase in employees making withholding changes. We understand that this may create an administrative burden for some employers, and we’re working to reduce that impact as much as we can.

**If you have questions** about your withholding obligations as an employer, please visit the withholding webpage at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal), and click on “Oregon withholding info and resources,” or email us at [payroll.help.dor@dor.oregon.gov](mailto:payroll.help.dor@dor.oregon.gov).

**If your employees have questions** refer them to our website at [www.oregon.gov/dor](http://www.oregon.gov/dor) or they may call us at 503-378-4988 for assistance.

## You may be personally liable for withholding taxes

As a corporation officer, member, or employee, you can be held personally responsible for unpaid withholding taxes owed by the corporation. That’s because Oregon Revised Statutes (ORS) 316.162 and 316.207 authorize the department to transfer the liability for taxes from the corporation to the responsible officers, members, and employees when the corporation fails to pay.

## Interested in electronic funds transfer (EFT)?

Payments for combined payroll taxes can be made electronically using the Department of Revenue’s electronic funds transfer (EFT) program. Please note, employers who are required to make federal payroll tax payments electronically, must also make payments of Oregon combined payroll taxes and assessments by electronic funds transfer (EFT) under OAR 150-316-0345. You can set up your payments through a secure internet site or through your financial institution. For ACH credit payments, you need to file an authorization agreement

with the Department of Revenue before you can receive the department's payment information. To submit your authorization agreement or to make an ACH debit payment, visit [www.oregon.gov/dor](http://www.oregon.gov/dor) and look for the link to Revenue Online.

Even though many businesses are required to make their payments this way, employers may voluntarily participate in the EFT program. Additional information and registration materials are available at: [www.oregon.gov/dor/payments](http://www.oregon.gov/dor/payments) or you may call the EFT help/message line at 503-947-2017 to receive a program guide.

### **Alternative withholding method for supplemental wage payments**

Employers may use a 8 percent flat rate to figure withholding on supplemental wages that are paid at a different time than an employee's regular payday. Supplemental wages include bonuses, overtime pay, commissions, or any other form of payment received in addition to the employee's regular pay.

### **Do you have questions or need help?**

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.

# Things you need to know

## Must I round withholding amounts to the nearest dollar?

The income tax withholding amounts in the wage bracket tables have been rounded to whole dollar amounts. When employers use the percentage method, the tax for the pay period may be rounded to the nearest dollar.

## When are withholding payments due?

Due dates for paying Oregon withholding tax are the same as due dates for depositing your federal tax liability.

If your federal tax liability is:	Oregon withholding tax payments are due:						
<ul style="list-style-type: none"> <li>Less than \$2,500 for the quarter</li> </ul> <p><b>Example:</b> If your Federal tax liability is \$2,300 and your state income tax liability is \$1,500, you deposit quarterly.</p>	➔	by the quarterly report due date					
<ul style="list-style-type: none"> <li>\$50,000 or less in the lookback period*</li> </ul> <p><b>Example:</b> If your federal tax liability is \$5,000 and your state income tax liability is \$2,500, you deposit monthly.</p>	➔	by the 15th of the month following payroll					
<ul style="list-style-type: none"> <li>More than \$50,000 in the lookback period*</li> </ul> <p><b>Example:</b> If your federal tax liability is \$60,000 and your state income tax liability is \$25,000, you deposit semi-weekly.</p>	➔	<b>Semiweekly deposit schedule</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;"><i>If the day falls on a:</i></td> <td style="padding: 5px;"><i>Then pay taxes by:</i></td> </tr> <tr> <td style="padding: 5px;">Wednesday, Thursday, and/or Friday</td> <td style="padding: 5px;">the following Wednesday</td> </tr> <tr> <td style="padding: 5px;">Saturday, Sunday, Monday and/or Tuesday</td> <td style="padding: 5px;">the following Friday</td> </tr> </table>	<i>If the day falls on a:</i>	<i>Then pay taxes by:</i>	Wednesday, Thursday, and/or Friday	the following Wednesday	Saturday, Sunday, Monday and/or Tuesday	the following Friday
<i>If the day falls on a:</i>	<i>Then pay taxes by:</i>						
Wednesday, Thursday, and/or Friday	the following Wednesday						
Saturday, Sunday, Monday and/or Tuesday	the following Friday						
<ul style="list-style-type: none"> <li>\$100,000 in a single pay period*</li> </ul> <p><b>Example:</b> If your federal tax liability is \$120,000 and your state income tax liability is \$75,000, you deposit within one banking day.</p>	➔	within one banking day					
<p><b>New business</b> Per federal rules, all new businesses should deposit monthly until a lookback period is available; this is the same for the State of Oregon. See Publication 15 Circular E, page 26.</p> <p>* The lookback period is the 12-month period that ended the preceding June 30. The lookback period for agricultural employers is the calendar year prior to the calendar year just ended.</p>							

<b>Payrolls paid in:</b>
<p><b>Quarter 1</b> January, February, March</p>
<p><b>Quarter 2</b> April, May, June</p>
<p><b>Quarter 3</b> July, August, September</p>
<p><b>Quarter 4</b> October, November, December</p>

## When are withholding reports due?

Employers with household employees, or employers who file federal Form 943 for agricultural employment, may file annual returns, *Oregon Form WA, Oregon Agricultural Annual Withholding Tax Return*, 150-206-013-1, for agricultural employees and *Oregon Employment Form OA*, for household employees. All other employers must file a quarterly tax report, *Oregon Employment Form OQ*.

As long as you are registered as an employer, you must file *Oregon Employment Form OQ*, even if you have no payroll during the reporting period.

- **Annual**—due January 31, following the tax year.
- **Quarterly**—due last day of the month following the end of the tax quarter.

# Monthly payroll period (Oregon)

## Amount of tax to be withheld

Wage		Number of withholding allowances																	
		Two or less						Three or more											
		Single			Married			Single or married											
At least	But less than	0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0	– 100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	– 200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	– 300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300	– 400	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400	– 500	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500	– 600	15	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
600	– 700	20	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	– 800	26	5	0	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
800	– 900	32	11	0	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
900	– 1000	38	18	0	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1000	– 1100	44	25	3	27	5	0	0	0	0	0	0	0	0	0	0	0	0	0
1100	– 1200	50	31	10	32	10	0	0	0	0	0	0	0	0	0	0	0	0	0
1200	– 1300	56	37	18	36	15	0	0	0	0	0	0	0	0	0	0	0	0	0
1300	– 1400	64	45	26	43	21	0	0	0	0	0	0	0	0	0	0	0	0	0
1400	– 1500	72	53	34	50	28	6	0	0	0	0	0	0	0	0	0	0	0	0
1500	– 1600	80	61	42	57	35	13	0	0	0	0	0	0	0	0	0	0	0	0
1600	– 1700	88	69	50	63	42	20	0	0	0	0	0	0	0	0	0	0	0	0
1700	– 1800	95	77	58	69	48	26	4	0	0	0	0	0	0	0	0	0	0	0
1800	– 1900	103	85	66	75	55	33	11	0	0	0	0	0	0	0	0	0	0	0
1900	– 2000	111	92	74	81	62	40	18	0	0	0	0	0	0	0	0	0	0	0
2000	– 2100	118	100	81	87	68	47	25	3	0	0	0	0	0	0	0	0	0	0
2100	– 2200	126	108	89	94	74	53	31	10	0	0	0	0	0	0	0	0	0	0
2200	– 2300	134	116	97	100	80	60	38	16	0	0	0	0	0	0	0	0	0	0
2300	– 2400	141	123	105	106	86	67	45	23	1	0	0	0	0	0	0	0	0	0
2400	– 2500	149	131	113	112	93	74	53	31	9	0	0	0	0	0	0	0	0	0
2500	– 2600	157	139	121	119	100	82	62	40	18	0	0	0	0	0	0	0	0	0
2600	– 2700	165	146	128	127	108	90	71	49	27	5	0	0	0	0	0	0	0	0
2700	– 2800	172	154	136	135	116	97	79	57	35	14	0	0	0	0	0	0	0	0
2800	– 2900	180	162	144	143	124	105	87	66	44	22	0	0	0	0	0	0	0	0
2900	– 3000	188	170	151	151	132	113	94	75	53	31	9	0	0	0	0	0	0	0
3000	– 3100	195	177	159	159	140	121	102	84	62	40	18	0	0	0	0	0	0	0
3100	– 3200	203	185	167	167	148	129	110	91	70	49	27	5	0	0	0	0	0	0
3200	– 3300	211	193	174	174	156	137	118	99	79	57	35	13	0	0	0	0	0	0
3300	– 3400	218	200	182	182	163	145	126	107	88	66	44	22	0	0	0	0	0	0
3400	– 3500	226	208	190	190	171	153	134	115	96	75	53	31	9	0	0	0	0	0
3500	– 3600	234	216	198	198	179	160	142	123	104	84	62	40	18	0	0	0	0	0
3600	– 3700	242	223	205	206	187	168	150	131	112	92	70	48	27	5	0	0	0	0
3700	– 3800	249	231	213	223	195	176	157	139	120	101	79	57	35	13	0	0	0	0
3800	– 3900	257	239	221	230	203	184	165	147	128	109	88	66	44	22	0	0	0	0
3900	– 4000	265	247	228	238	211	192	173	154	136	117	97	75	53	31	9	0	0	0
4000	– 4100	272	254	236	246	228	200	181	162	143	125	105	83	62	40	18	0	0	0
4100	– 4200	280	262	244	253	235	208	189	170	151	133	114	92	70	48	26	5	0	0
4200	– 4250	284	266	248	257	239	212	193	174	155	137	118	97	75	53	31	9	0	0

**For wages of \$4,250 and more, see Oregon Withholding Tax Formulas.**

**Note: If more than 14 withholding allowances are claimed, use the monthly formula.**

# Twice-a-month payroll period (Oregon)

## Amount of tax to be withheld

Wage		Number of withholding allowances																	
		Two or less						Three or more											
		Single			Married			Single or married											
At least	But less than	0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0 – 50		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 – 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 – 150		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 – 200		3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 250		5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		7	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		10	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		13	2	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		16	6	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		19	9	0	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500 – 550		22	12	2	13	2	0	0	0	0	0	0	0	0	0	0	0	0	0
550 – 600		25	15	5	16	5	0	0	0	0	0	0	0	0	0	0	0	0	0
600 – 650		28	19	9	18	7	0	0	0	0	0	0	0	0	0	0	0	0	0
650 – 700		32	23	13	22	11	0	0	0	0	0	0	0	0	0	0	0	0	0
700 – 750		36	27	17	25	14	3	0	0	0	0	0	0	0	0	0	0	0	0
750 – 800		40	30	21	28	17	6	0	0	0	0	0	0	0	0	0	0	0	0
800 – 850		44	34	25	32	21	10	0	0	0	0	0	0	0	0	0	0	0	0
850 – 900		48	38	29	35	24	13	2	0	0	0	0	0	0	0	0	0	0	0
900 – 950		51	42	33	38	28	17	6	0	0	0	0	0	0	0	0	0	0	0
950 – 1000		55	46	37	41	31	20	9	0	0	0	0	0	0	0	0	0	0	0
1000 – 1050		59	50	41	44	34	23	12	1	0	0	0	0	0	0	0	0	0	0
1050 – 1100		63	54	45	47	37	27	16	5	0	0	0	0	0	0	0	0	0	0
1100 – 1150		67	58	49	50	40	30	19	8	0	0	0	0	0	0	0	0	0	0
1150 – 1200		71	62	53	53	43	33	22	12	1	0	0	0	0	0	0	0	0	0
1200 – 1250		75	66	56	56	46	37	27	16	5	0	0	0	0	0	0	0	0	0
1250 – 1300		78	69	60	60	50	41	31	20	9	0	0	0	0	0	0	0	0	0
1300 – 1350		82	73	64	64	54	45	35	24	13	2	0	0	0	0	0	0	0	0
1350 – 1400		86	77	68	68	58	49	39	29	18	7	0	0	0	0	0	0	0	0
1400 – 1450		90	81	72	71	62	53	43	33	22	11	0	0	0	0	0	0	0	0
1450 – 1500		94	85	76	75	66	57	47	37	26	16	5	0	0	0	0	0	0	0
1500 – 1550		98	89	80	79	70	61	51	42	31	20	9	0	0	0	0	0	0	0
1550 – 1600		102	92	83	83	74	64	55	46	35	24	13	2	0	0	0	0	0	0
1600 – 1650		105	96	87	87	78	68	59	50	40	29	18	7	0	0	0	0	0	0
1650 – 1700		109	100	91	91	82	72	63	54	44	33	22	11	0	0	0	0	0	0
1700 – 1750		113	104	95	95	86	76	67	58	48	37	26	15	5	0	0	0	0	0
1750 – 1800		117	108	99	99	90	80	71	61	52	42	31	20	9	0	0	0	0	0
1800 – 1850		121	112	103	103	94	84	75	65	56	46	35	24	13	2	0	0	0	0
1850 – 1900		125	116	106	111	97	88	79	69	60	51	40	29	18	7	0	0	0	0
1900 – 1950		128	119	110	115	101	92	83	73	64	54	44	33	22	11	0	0	0	0
1950 – 2000		132	123	114	119	105	96	87	77	68	58	48	37	26	15	4	0	0	0
2000 – 2050		136	127	118	123	114	100	91	81	72	62	53	42	31	20	9	0	0	0
2050 – 2100		140	131	122	127	118	104	94	85	76	66	57	46	35	24	13	2	0	0
2100 – 2125		142	133	124	129	120	106	96	87	78	68	59	48	37	26	15	4	0	0

**For wages of \$2,125 and more, see Oregon Withholding Tax Formulas.**

**Note: If more than 14 withholding allowances are claimed, use the twice-a-month formula.**

# Bi-weekly payroll period (Oregon)

## Amount of tax to be withheld

Wage		Number of withholding allowances																	
At least	But less than	Two or less						Three or more											
		Single			Married			Single or married											
		0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0 – 50		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 – 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 – 150		1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 – 200		3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 – 250		5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 – 300		8	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 – 350		11	1	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350 – 400		14	4	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 – 450		17	8	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
450 – 500		20	11	1	12	2	0	0	0	0	0	0	0	0	0	0	0	0	0
500 – 550		23	14	4	14	4	0	0	0	0	0	0	0	0	0	0	0	0	0
550 – 600		26	17	8	17	7	0	0	0	0	0	0	0	0	0	0	0	0	0
600 – 650		30	21	12	20	10	0	0	0	0	0	0	0	0	0	0	0	0	0
650 – 700		34	25	16	23	13	3	0	0	0	0	0	0	0	0	0	0	0	0
700 – 750		38	29	20	27	17	7	0	0	0	0	0	0	0	0	0	0	0	0
750 – 800		41	33	24	30	20	10	0	0	0	0	0	0	0	0	0	0	0	0
800 – 850		45	37	28	33	23	13	3	0	0	0	0	0	0	0	0	0	0	0
850 – 900		49	41	32	36	27	17	7	0	0	0	0	0	0	0	0	0	0	0
900 – 950		53	45	36	39	30	20	10	0	0	0	0	0	0	0	0	0	0	0
950 – 1000		57	48	40	42	33	23	13	3	0	0	0	0	0	0	0	0	0	0
1000 – 1050		61	52	44	45	36	27	17	7	0	0	0	0	0	0	0	0	0	0
1050 – 1100		65	56	48	48	39	30	20	10	0	0	0	0	0	0	0	0	0	0
1100 – 1150		68	60	52	51	42	34	24	14	4	0	0	0	0	0	0	0	0	0
1150 – 1200		72	64	55	55	46	38	28	18	8	0	0	0	0	0	0	0	0	0
1200 – 1250		76	68	59	59	50	42	33	23	12	2	0	0	0	0	0	0	0	0
1250 – 1300		80	72	63	63	54	45	37	27	17	7	0	0	0	0	0	0	0	0
1300 – 1350		84	75	67	67	58	49	41	31	21	11	1	0	0	0	0	0	0	0
1350 – 1400		88	79	71	71	62	53	45	36	26	15	5	0	0	0	0	0	0	0
1400 – 1450		92	83	75	75	66	57	49	40	30	20	10	0	0	0	0	0	0	0
1450 – 1500		95	87	79	79	70	61	53	44	34	24	14	4	0	0	0	0	0	0
1500 – 1550		99	91	82	82	74	65	56	48	39	29	19	8	0	0	0	0	0	0
1550 – 1600		103	95	86	86	78	69	60	52	43	33	23	13	3	0	0	0	0	0
1600 – 1650		107	99	90	90	82	73	64	56	47	37	27	17	7	0	0	0	0	0
1650 – 1700		111	102	94	94	86	77	68	60	51	42	32	22	11	1	0	0	0	0
1700 – 1750		115	106	98	102	90	81	72	64	55	46	36	26	16	6	0	0	0	0
1750 – 1800		118	110	102	106	93	85	76	67	59	50	40	30	20	10	0	0	0	0
1800 – 1850		122	114	106	110	97	89	80	71	63	54	45	35	25	14	4	0	0	0
1850 – 1900		126	118	109	114	106	93	84	75	67	58	49	39	29	19	9	0	0	0
1900 – 1950		130	122	113	118	109	97	88	79	71	62	53	43	33	23	13	3	0	0
1950 – 2000		134	125	117	122	113	101	92	83	75	66	57	48	38	28	17	7	0	0
2000 – 2050		138	129	121	125	117	105	96	87	78	70	61	52	42	32	22	12	2	0
2050 – 2100		142	133	125	129	121	113	100	91	82	74	65	56	46	36	26	16	6	0
2075 – 2125		143	135	127	131	123	114	102	93	84	76	67	58	49	38	28	18	8	0

**For wages of \$2,125 and more, see Oregon Withholding Tax Formulas.**

**Note: If more than 14 withholding allowances are claimed, use the every two-week formula.**

# Weekly payroll period (Oregon)

## Amount of tax to be withheld

Wage		Number of withholding allowances																	
At least	But less than	Two or less						Three or more											
		Single			Married			Single or married											
		0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0	– 20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	– 40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	– 60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	– 80	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	– 100	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	– 120	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	– 140	4	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	– 160	5	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160	– 180	6	1	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
180	– 200	7	2	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	– 220	8	4	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	– 240	9	5	0	6	1	0	0	0	0	0	0	0	0	0	0	0	0	0
240	– 260	11	6	1	7	2	0	0	0	0	0	0	0	0	0	0	0	0	0
260	– 280	12	7	3	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0
280	– 300	13	9	4	9	3	0	0	0	0	0	0	0	0	0	0	0	0	0
300	– 320	15	10	6	10	5	0	0	0	0	0	0	0	0	0	0	0	0	0
320	– 340	16	12	8	11	6	1	0	0	0	0	0	0	0	0	0	0	0	0
340	– 360	18	13	9	13	8	2	0	0	0	0	0	0	0	0	0	0	0	0
360	– 380	19	15	11	14	9	4	0	0	0	0	0	0	0	0	0	0	0	0
380	– 400	21	17	12	15	10	5	0	0	0	0	0	0	0	0	0	0	0	0
400	– 420	22	18	14	16	12	6	1	0	0	0	0	0	0	0	0	0	0	0
420	– 440	24	20	15	18	13	8	3	0	0	0	0	0	0	0	0	0	0	0
440	– 460	26	21	17	19	14	9	4	0	0	0	0	0	0	0	0	0	0	0
460	– 480	27	23	19	20	15	11	5	0	0	0	0	0	0	0	0	0	0	0
480	– 500	29	24	20	21	17	12	7	2	0	0	0	0	0	0	0	0	0	0
500	– 520	30	26	22	22	18	13	8	3	0	0	0	0	0	0	0	0	0	0
520	– 540	32	28	23	24	19	15	10	4	0	0	0	0	0	0	0	0	0	0
540	– 560	33	29	25	25	20	16	11	6	1	0	0	0	0	0	0	0	0	0
560	– 580	35	31	26	26	22	17	13	8	3	0	0	0	0	0	0	0	0	0
580	– 600	36	32	28	28	23	19	14	9	4	0	0	0	0	0	0	0	0	0
600	– 620	38	34	29	29	25	21	16	11	6	1	0	0	0	0	0	0	0	0
620	– 640	39	35	31	31	26	22	18	13	8	3	0	0	0	0	0	0	0	0
640	– 660	41	37	33	32	28	24	19	15	10	4	0	0	0	0	0	0	0	0
660	– 680	42	38	34	34	30	25	21	16	11	6	1	0	0	0	0	0	0	0
680	– 700	44	40	36	36	31	27	23	18	13	8	3	0	0	0	0	0	0	0
700	– 720	46	41	37	37	33	28	24	20	15	10	5	0	0	0	0	0	0	0
720	– 740	47	43	39	39	34	30	26	21	17	11	6	1	0	0	0	0	0	0
740	– 760	49	44	40	40	36	32	27	23	18	13	8	3	0	0	0	0	0	0
760	– 780	50	46	42	42	37	33	29	24	20	15	10	5	0	0	0	0	0	0
780	– 800	52	48	43	43	39	35	30	26	22	17	12	7	2	0	0	0	0	0
800	– 820	53	49	45	45	41	36	32	28	23	18	13	8	3	0	0	0	0	0
820	– 840	55	51	46	47	42	38	34	29	25	20	15	10	5	0	0	0	0	0
840	– 860	56	52	48	50	44	39	35	31	26	22	17	12	7	2	0	0	0	0
860	– 880	58	54	50	52	45	41	37	32	28	24	19	14	9	3	0	0	0	0
880	– 900	59	55	51	53	47	43	38	34	30	25	20	15	10	5	0	0	0	0
900	– 920	61	57	53	55	49	44	40	36	31	27	22	17	12	7	2	0	0	0
920	– 940	63	58	54	56	50	46	41	37	33	28	24	19	14	9	4	0	0	0
940	– 960	64	60	56	58	54	47	43	39	34	30	26	21	16	10	5	0	0	0
960	– 980	66	61	57	59	55	49	45	40	36	32	27	22	17	12	7	2	0	0
980	– 990	66	62	58	60	56	50	45	41	37	32	28	23	18	13	8	3	0	0

For wages of \$990 and more, see Oregon Withholding Tax Formulas.

Note: If more than 14 withholding allowances are claimed, use the weekly formula.

# Daily or miscellaneous payroll period (Oregon)

## Amount of tax to be withheld

Wage		Number of withholding allowances																	
		Two or less						Three or more											
		Single			Married			Single or married											
At least	But less than	0	1	2	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
0	–	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	–	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	–	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	–	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	–	25	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	–	30	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	–	35	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
35	–	40	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
40	–	45	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
45	–	50	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
50	–	55	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
55	–	60	3	2	1	2	1	0	0	0	0	0	0	0	0	0	0	0	0
60	–	65	3	2	1	2	1	0	0	0	0	0	0	0	0	0	0	0	0
65	–	70	3	3	2	2	1	0	0	0	0	0	0	0	0	0	0	0	0
70	–	75	4	3	2	3	2	1	0	0	0	0	0	0	0	0	0	0	0
75	–	80	4	3	2	3	2	1	0	0	0	0	0	0	0	0	0	0	0
80	–	85	5	4	3	3	2	1	0	0	0	0	0	0	0	0	0	0	0
85	–	90	5	4	3	4	3	2	1	0	0	0	0	0	0	0	0	0	0
90	–	95	5	5	4	4	3	2	1	0	0	0	0	0	0	0	0	0	0
95	–	100	6	5	4	4	3	2	1	0	0	0	0	0	0	0	0	0	0
100	–	105	6	5	4	5	4	3	2	1	0	0	0	0	0	0	0	0	0
105	–	110	6	6	5	5	4	3	2	1	0	0	0	0	0	0	0	0	0
110	–	115	7	6	5	5	4	3	2	1	0	0	0	0	0	0	0	0	0
115	–	120	7	6	6	6	5	4	3	2	1	0	0	0	0	0	0	0	0
120	–	125	8	7	6	6	5	4	3	2	1	0	0	0	0	0	0	0	0
125	–	130	8	7	6	6	5	5	4	3	2	1	0	0	0	0	0	0	0
130	–	135	8	8	7	7	6	5	4	3	2	1	0	0	0	0	0	0	0
135	–	140	9	8	7	7	6	5	5	4	3	2	1	0	0	0	0	0	0
140	–	145	9	8	8	7	7	6	5	4	3	2	1	0	0	0	0	0	0
145	–	150	10	9	8	8	7	6	5	4	3	2	1	0	0	0	0	0	0
150	–	155	10	9	8	8	7	7	6	5	4	3	2	1	0	0	0	0	0
155	–	160	10	10	9	9	8	7	6	5	4	3	2	1	0	0	0	0	0
160	–	165	11	10	9	9	8	7	6	6	5	4	3	2	1	0	0	0	0
165	–	170	11	10	9	9	9	8	7	6	5	4	3	2	1	0	0	0	0
170	–	175	11	11	10	10	9	8	7	6	6	5	4	3	2	1	0	0	0
175	–	180	12	11	10	11	9	9	8	7	6	5	4	3	2	1	0	0	0
180	–	185	12	11	11	11	10	9	8	7	6	5	5	4	2	1	0	0	0
185	–	190	13	12	11	11	11	9	8	8	7	6	5	4	3	2	1	0	0
190	–	195	13	12	11	12	11	10	9	8	7	6	5	4	3	2	1	0	0
195	–	200	13	13	12	12	11	10	9	8	7	7	6	5	4	3	2	1	0
200	–	205	14	13	12	13	12	11	10	9	8	7	6	5	4	3	2	1	0
205	–	210	14	13	13	13	12	11	10	9	8	7	7	6	5	4	3	2	1
210	–	213	14	14	13	13	12	11	10	9	8	8	7	6	5	4	3	2	1

**For wages of \$213 and more, see Oregon Withholding Tax Formulas.**

**Note: If more than 14 withholding allowances are claimed, use the daily formula.**

# Frequently asked questions about the withholding tax tables

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## **1. What is the difference between twice a month and every two weeks?**

The twice a month formula (often referred to as semi-monthly), is based upon 24 pay periods a year. The every two weeks or biweekly formula is based upon 26 pay periods a year.

## **2. What is included in “wages”?**

All taxable amounts are included in wages (hourly wage, salary, bonuses, tips, etc.).

## **3. What isn’t included in “wages”?**

Non-taxable amounts such as pre-tax deductions for insurance, cafeteria or flex spending plans (section 125 plans), retirement plans (section 401k, etc.), health savings accounts, etc.

## **4. Do my employees need to adjust their W-4?**

Maybe. If your employee feels like the tables don’t accurately reflect their tax situation, they can change their withholding rate by filling out Oregon Form OR-W-4. Employees can verify they are claiming the proper number of allowances by using the online withholding calculator at [www.oregon.gov/dor](http://www.oregon.gov/dor).

## **5. Can employees use different W-4 withholding information (allowances, etc.) for Oregon withholding than they do for federal withholding?**

Yes. The employees should indicate the desired number of allowances on Form OR-W-4 for Oregon and Form W-4 for federal withholding.